



Tax Professional: Power of Attorney (POA) Declaration - Submit Form 3520 (PIT or BE)

The POA declaration is a legal document that allows your client to authorize a specific individual(s) to receive confidential information and represent them in all matters before the Franchise Tax Board (FTB).

The preferred method to submit a POA declaration is through MyFTB. If you need specific information on how to complete the POA declaration, [refer to the Instructions for form FTB 3520 PIT](#) or the [Instructions for form FTB 3520 BE](#).

This POA declaration will **expire six years** from the date the POA declaration is signed unless it is revoked sooner.

Important! Submission of this POA declaration **will not revoke any previously submitted** POA declarations with overlapping authorizations. If you or your client filed a POA declaration before January 1, 2018, that POA declaration will generally remain in effect until revoked or expired.

For information about other actions related to POA declarations, refer to:

- [Power of Attorney \(POA\) Declaration - Check POA Status](#)
- [Power of Attorney \(POA\) Declaration - Maintain Associates List](#)
- [Power of Attorney \(POA\) Declaration - Revoke POA Declaration](#)
- [Power of Attorney \(POA\) Declaration - Add or Edit Representative's Email Address](#)

To file a POA declaration online:

- [Log in to your MyFTB Tax Professional account.](#)
 - Once you're logged into MyFTB, if you need help with the page you're on, select the question mark icon "?" in the upper right corner of that page.
- Choose option to access the POA Wizard.
 - From your **Tax Professional Overview** page, select the:
 - **File a Power of Attorney** link in the **Quick Links** section.
 - [Skip to Step 2 below to file](#) your POA declaration.

- **Client List** from the **Main Navigation Menu**.
 - [Continue to Step 1 below to file](#) your POA declaration.
- **View Client List** link in the **Quick Links** section.
 - [Continue to Step 1 below to file](#) your POA declaration.

Steps

Step 1: File a Power of Attorney Declaration

Your **Client List** page allows you to view and manage your clients. Your list will include POA and TIA clients added through MyFTB, with a TIA form, and those with a POA declaration submitted to FTB after October 01, 2014.

Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.

- Select the **File a Power of Attorney** button.
 - [Continue to Step 2 to choose the type of taxpayer.](#)

Add Individual TIA Client	Add Business TIA Client	File a Power of Attorney
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Step 2: Choose Type of Taxpayer

- Select the **applicable radio button** for the taxpayer type on the **Select Taxpayer Type** page in the **Type of Taxpayer for POA** section.

Note: If you select **Fiduciary (Estate or Trust)** or **540NR Group Nonresident Return**, you are required to attach the signed POA declaration. **Do not** select **Individual** if the taxpayer is deceased. Select **Fiduciary (Estate or Trust)** instead.

<p>* Type of Taxpayer for POA</p> <p><input checked="" type="radio"/> Individual</p> <p><input type="radio"/> Business Entity</p> <p><input type="radio"/> Fiduciary (Estate or Trust)</p> <p><input type="radio"/> 540NR Group Nonresident Return</p>

- Select the **Next** button to continue.

Next	Cancel
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Step 3: Confirm to File the POA Declaration


Step 3a:

- Read the information in the **Important Tips for Filing a POA Declaration** pop-up window.

Step 3b:

- Select the **Yes** button in the **Important Tips** pop-up window to confirm you want to file the POA declaration.

Important Tips for Filing a POA Declaration for an Individual



- You must file a separate POA declaration for each taxpayer.
- The POA declaration you attach must have an original signature. Stamped and electronic signatures will be rejected.
- Do not select Individual if the taxpayer is deceased. Select Fiduciary (Estate or Trust) instead.

Are you sure you want to file a POA for an individual?

Step 4: Provide Taxpayer Information

The **Taxpayer Information** page allows you to provide name, contact, and ID Number information for your client. **Do not** enter your contact information.

Step 4a:

- Enter your client's information:
 - **Individual** - Enter the individual's name, Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) and the address. The phone number is optional.
 - **Business Entity** - Enter the legal or trade name of the business entity and at least 1 identification number is required. If your client has a California identification number and a federal employer identification number (FEIN), FTB recommends that you enter both numbers.
 - **Fiduciary (Estate or Trust)** – Enter the name of the estate or trust. You must provide the FEIN of the estate or trust. Exception for grantor trusts: If the IRS did not provide a FEIN for the trust, enter the taxpayer's SSN in the FEIN field. You may also provide the SSN or ITIN of the deceased individual.
 - **540NR Group Nonresident Return** – Enter the name and the FEIN for the business entity.

Note: Check the box for **Foreign Address** or **Foreign Phone** to indicate it is a foreign address or phone number, if applicable.

*Taxpayer Name & ID Number	
* First Name:	<input type="text"/>
Middle Name:	<input type="text"/>
* Last Name:	<input type="text"/>
Suffix:	<input type="text"/>
* SSN/ITIN:	<input type="text"/>
Taxpayer Address	
<input type="checkbox"/> Foreign Address	
* Address Line 1:	<input type="text"/>
Address Line 2:	<input type="text"/>
* City:	<input type="text"/>
* State:	<input type="text"/> ▼
* ZIP Code:	<input type="text"/> - <input type="text"/>
Taxpayer Phone Number	
<input type="checkbox"/> Foreign Phone	
Phone:	<input type="text"/>
Extension:	<input type="text"/>

Step 4b:

- Select the **Save** button to continue.

Note: If the **Confirm Address** pop-up window displays, verify the address is correct and select the **Yes** button.

Save	Cancel
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Step 5: Review Taxpayer Information

Step 5a:

- Review the information you entered for your client in the **Taxpayer Information** window.

Name:	Holly Wood
SSN/ITIN:	000-00-0000
Address:	1234 Anywhere Lane Somewhere, CA 95827
Phone:	916.123.4567

Step 5b:

- Select the **Edit** button to update any incorrect client information, if applicable.
 - Update the incorrect information and select the **Save** button.



- If the information is correct, select the **Next** button to continue.



Step 6: Provide Representative(s) Information

The **Representative Information** page displays your information. You can edit your contact information, add a new representative(s), and add a representative(s) from your **Associates List**. **Do not** add representatives that are not listed on the signed POA declaration.

Note: You **must provide the email address** for **all representatives** you add on this POA declaration for them to receive notification when there are documents in the client's account that can be viewed online.

- If you need to change **your contact information**, select the **Edit** link in the **Action** column.
 - [Continue to Step 7 to edit your contact information.](#)

Primary	Last Name	First Name	Email Address	Action
<input checked="" type="checkbox"/>	Justin	Case	JUSTINCASE@TAXPRO.COM	Edit

- To **add another representative** to this POA declaration and enter their name, contact, and ID information, select the **Add New Representative** button.
 - [Skip to Step 8 to add a new representative\(s\)](#) and enter their information.

Add New Representative

Select From Associates List

- To add a representative that you previously saved to your **Associates List**, select the **Select From Associates List** button.

➤ [Skip to Step 9 to choose a representative\(s\)](#) from your **Associates List**.

Add New Representative

Select From Associates List

- If there are **no changes** to your contact information or additional representatives to add, select the **Next** button.

➤ [Skip to Step 10 to continue](#).

Back

Next

Cancel

Step 7: Edit Your Contact Information

The **Enter Representative Information** page allows you to select contact information you previously provided or enter your new contact information for this POA declaration. Changes and additions made on this page are **used for this POA declaration only**. They **do not** update your contact information.

Note: If you need to modify your ID number displayed in the **Representative ID Numbers** section, you **must** select the **Cancel** button and exit this POA declaration, update your contact information, and then restart the POA declaration.

- To choose contact information you already provided, check the box in the **Select** column next to the information you want to use.

Select ▾	Name ▾
<input checked="" type="checkbox"/>	Mary Gold

- To provide new contact information, select the **Add New (Name, Address, Phone, Fax, or Email Address)** link and enter your new information.

* Representative Name

[Show Filter](#)

Select	Name
<input checked="" type="checkbox"/>	Justin Case

[Add New Name](#)

- Select the **Update** button to save your changes.

Update **Cancel**

- To add a new representative(s) or select one from your **Associates List**, [refer to Step 6](#).
- If there are no additional changes, select the **Next** button to continue.
 - [Skip to Step 10 to continue](#).

Back **Next** **Cancel**

Step 8: Add New Representative

The **Enter Representative Information** page allows you to enter the new representative's name, ID number(s), and contact information. You can save this representative to your **Associates List** to use on future POA declarations.

Step 8a:

- Enter the name, ID number(s), and contact information for the representative you want to add.

Note: Check the box for **Foreign Address** or **Foreign Phone** to indicate it is a foreign address or phone number, if applicable.

Representative Name	
* First Name:	<input type="text"/>
Middle Name:	<input type="text"/>
* Last Name:	<input type="text"/>
Suffix:	<input type="text"/>
Representative ID Numbers	
State Bar:	<input type="text"/>
CPA:	<input type="text"/>
CTEC:	<input type="text"/>
EA:	<input type="text"/>
PTIN:	<input type="text"/>
Representative Address	
<input type="checkbox"/> Foreign Address	
* Address Line 1:	<input type="text"/>
Address Line 2:	<input type="text"/>
* City:	<input type="text"/>
* State:	<input type="text"/> ▼
* ZIP Code:	<input type="text"/> - <input type="text"/>
Representative Phone & Fax Numbers	
<input type="checkbox"/> Foreign Phone	
* Phone:	<input type="text"/>
Extension:	<input type="text"/>
<input type="checkbox"/> Foreign Fax	
Fax:	<input type="text"/>
Representative Email Address	
Provide the representative's email address to receive notifications about this client.	
Email:	<input type="text"/>

Step 8b:

- Check the box next to **Save this representative to my Associates List** to save this representative to use on future POA declarations.

☒ **Save this representative to my Associates List**

Step 8c:

- Select the **Add** button to add this representative to this POA declaration.
 - If you need to **update incorrect information**, select the **Edit** link in the **Action** column of the **Representative Information** section.
 - If you need to remove a representative you incorrectly added, select the **Remove** link in the **Action** column of the **Representative Information** section.

Add

Cancel

Step 8d:

- To add another new representative or select one from your **Associates List**, [refer to Step 6](#).
- If there are multiple representatives on this POA declaration, you **must** select a **Primary** representative on the **Representative Information** page.
 - Check the box in the **Primary** column to **designate one representative** as the **Primary**. We contact the **Primary** representative first. By default you will be selected as the **Primary** representative.

Primary	Last Name	First Name	Email Address	Action
<input type="checkbox"/>	Case	Justin	JUSTINCASE@TAXPRO.COM	Edit Remove
<input checked="" type="checkbox"/>	Gold	Mary	MARYGOLD@MARY.COM	Edit Remove
<input type="checkbox"/>	Lee	Brock	BROCK_LEE@BROCK.COM	Edit Remove

Step 8e:

- If there are no additional changes, select the **Next** button to continue.
 - [Skip to Step 10 to continue](#).

Back

Next

Cancel

Step 9: Select Representative from Associates List

The **Select from Associates List** page allows you to individually select or add all your associates to this POA declaration.

Step 9a:

- To **add all** your associates, check the box for **Selecting this box will select all records listed in the table below**.

☒ **Selecting this box will select all records listed in the table below**

- To **individually select** your associates, check the box in the **Select** column next to the associate(s) you wish to add.

Select	Last Name ^	First Name ^	Nickname ^	Email Address ^
<input checked="" type="checkbox"/>	Gold	Mary		MARYGOLD@MARY.COM
<input type="checkbox"/>	Lee	Brock		BROCK_LEE@BROCK.COM

Step 9b:

- Select the **Add** button to add the selected representative(s) to this POA declaration.
 - If you need to **update incorrect information**, select the **Edit** link in the **Action** column of the **Representative Information** section.

Note: Changes made to the representative's information **only update** this POA declaration. To use this information on future POA declarations, update the representative's information on your **Associates List**.

- If you need to remove a representative you incorrectly added, select the **Remove** link in the **Action** column of the **Representative Information** section.

Add

Cancel

Step 9c:

- To add another representative or select one from your **Associates List**, [refer to Step 6](#).
- If there are multiple representatives, you **must select a primary representative**. By default you will be selected as the primary representative.
 - Check the box in the **Primary** column on the **Representative Information** page, next to the representative you want to select, if applicable.

Primary	Last Name	First Name	Email Address	Action
<input type="checkbox"/>	Case	Justin	JUSTINCASE@TAXPRO.COM	Edit Remove
<input checked="" type="checkbox"/>	Gold	Mary	MARYGOLD@MARY.COM	Edit Remove
<input type="checkbox"/>	Lee	Brock	BROCK_LEE@BROCK.COM	Edit Remove

Step 9d:

- If there are no additional changes, select the **Next** button.
 - [Continue to Step 10](#).

Back

Next

Cancel

Step 10: Select Time Period the POA Declaration Covers

The **Authorization for All Years or Specific Years Your POA Declaration Covers** section allows you to select a time period the POA declaration covers.

- Select the radio button in the **Authorized Years/Income Periods for this POA Declaration** section to authorize all years or specific years/income periods:
 - **All Years** - Includes prior, current, and future years up to the expiration date of the POA declaration (six years from the signature date).
 - [Specific Years/Income Periods](#) – Designate specific years or income periods. You can designate past, current, or future years/income periods that end no later than five years after the POA is signed.

Note: You **must enter** specific years or income periods on the next page.

<p>* Authorized Years for this POA Declaration</p> <p><input checked="" type="radio"/> All Years - Includes prior, current, and future years up to the expiration date of the POA declaration</p> <p><input type="radio"/> Specific Years - Enter the specific years on the next page</p>

Step 11: Select Additional Authorizations Granted on POA Declaration

The **Additional Authorizations** section allows you to select any additional authorizations your client would like to grant you and all representative(s) on this POA declaration.

To view descriptions of the additional authorizations, select the question mark icon “?” in the upper right corner of this page.

- Check the applicable boxes in the **Additional Authorizations** section.

Note: You may leave this section blank, **it is not required**.

Additional Authorizations
Select any additional authorizations the taxpayer would like to grant the representative(s):
<input checked="" type="checkbox"/> Add representative(s)
<input type="checkbox"/> Authority to sign tax return(s) (only if incapacitated or continuous absence from the U.S.)
<input type="checkbox"/> Receive, but not endorse, refund check(s)
<input type="checkbox"/> Waive the California statutes of limitations (SOL)
<input type="checkbox"/> Execute settlement and closing agreements
<input type="checkbox"/> Other Acts

Step 12: Request or Retain Online Account Access

Only representatives who have a MyFTB Tax Professional account can access their client's account information online for the years designated on this POA declaration. For more information about **Full** and **Limited Online Account Access**, [refer to Online Account Access Levels](#).

- **Be Advised:**

- There is **no change to the information you can receive by** phone, chat, correspondence, or in person.
- This online account access level will apply to:
 - **This POA declaration.**
 - **All POA and TIA relationships** you have with this client.
 - **All other representatives listed** on this POA declaration, **and**
 - **All POA and TIA relationships** they have with this client.
- If **Limited** is selected, **any existing relationships with Full Online Account Access** will be **changed to Limited Online Account Access** when **we approve** the POA relationship.
- If **we reject the POA declaration we will not process** the online account access request or make changes to any existing relationships you or any other listed representative have with this client.

Step 12a:

- Select the level of online account access in the **Online Account Access** section that your client has requested you to have.
 - Select the **Full** radio button to **retain or request** full online account access.
 - Select the **Limited** radio button to **request** limited online account access or **change your level** of online account access from **Full** to **Limited**.

Note: We automatically grant **Limited Online Account Access** when we **approve** the POA declaration.

* Request your level of online account access:	<input checked="" type="radio"/> Full	<input type="radio"/> Limited
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Step 12b:

- If you authorized **All Years** for this POA declaration, select the **Next** button.
 - [Skip to Step 15 to continue.](#)

Back	Next	Cancel
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- If you authorized **Specific Years** or **Income Periods** for this POA declaration, select the **Next** button.

➤ [Continue to Step 13 to enter Specific Years or Income Periods.](#)

Back	Next	Cancel
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Step 13: Enter Specific Years or Income Periods

The **Enter Specific Years** and **Enter Specific Income Periods** page allows you to designate the specific years or income periods to be covered by this POA declaration. You may designate current, past, or future years that end no later than five years after the POA declaration is signed.

- For **Individual** and **Fiduciary (Estate or Trust)** POA declarations:
 - To designate a single year, **only** enter in the **Beginning Year** field.
 - To designate multiple, sequential years, enter the earliest year in the **Beginning Year** field and the latest year in the **Ending Year** field.
 - To designate multiple, non-sequential years, enter the first year in the **Beginning Year** field or range of years in the **Beginning Year** and **Ending Year** fields. You will be able to add additional years on the next page.

* Beginning Year:	<input type="text" value="2018"/>
Ending Year:	<input type="text" value="2020"/>

- For **Business Entity** and **540NR Group Nonresident Return** POA declarations:
 - To designate a single income period, enter both the begin date of the income period in the **Beginning Date** field and the end date of the income period in the **Ending Date** field. The income period **does not need** to be a calendar year.
 - To designate multiple, sequential income periods, enter the earliest begin date in the **Beginning Date** field and the latest end date in the **Ending Date** field.
 - To designate multiple, non-sequential income periods, enter the first income period in the **Beginning Date** field or range of income periods in the **Beginning Date** and **Ending Date** fields. You will be able to add additional income periods on the next page.

* Beginning Date:	<input type="text" value="07/01/2017"/>
* Ending Date:	<input type="text" value="06/30/2021"/>

- Select the **Add** button to continue.

Add	Cancel
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Step 14: Review Specific Years or Income Periods

Step 14a:

- Review the specific tax years or income periods you entered in the **Enter Specific Years/Enter Specific Income Periods** section.
 - To include additional years or income periods, select the **Add** button.
 - To delete a specific year or income period, select the **Remove** link in the **Action** column.

Beginning Date	Ending Date	Action
07/01/2017	06/30/2021	Remove

Step 14b:

- Select the **Next** button to continue.

Back	Next	Cancel
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Step 15: Review and Select Authorization

The POA Summary page displays information you entered for this POA declaration. You can edit this information before you submit the POA declaration.

Step 15a:

- Review the information on the **POA Summary** page.

Step 15b:

- Select the **Edit (Taxpayer, Representative, or Authorizations) Information** link in the applicable section, to update incorrect information, if applicable.

Taxpayer Information

Name: Holly Wood
SSN/ITIN: 000-00-0000
Address: 1234 Anywhere Lane
Somewhere, CA 95827
Phone: 916.123.4567

[Edit Taxpayer Information](#)

Representative Information

Primary	Last Name	First Name	Email Address
<input checked="" type="checkbox"/>	Justin	Case	JUSTINCASE@TAXPRO.COM

[Edit Representative Information](#)

Authorizations

General Authorizations

Each representative listed above is authorized as attorney-in-fact to perform any action the taxpayer might perform to resolve their issues with the Franchise Tax Board (FTB) such as:

- › Talk to FTB agents about the taxpayer's account
- › Receive and inspect the taxpayer's confidential information
- › Represent the taxpayer in all FTB matters
- › Request information FTB receives from IRS

This authority will generally expire **six years** from the date this POA declaration is signed unless it is revoked sooner.

Authorized Years

- › All Years – Includes prior, current, and future years up to the expiration date of the POA declaration

Additional Authorizations

- › Add representative(s)

Online Account Access

- › Full online account access

[Edit Authorizations](#)

Step 15c:

- In the **Authorization of POA** section, select the radio button in the **Taxpayer Authorization** section for the option you want to choose.
 - **I am attaching the taxpayer's authorization** – you must attach a copy of the signed POA declaration that exactly matches the details you entered online.
 - [Continue to Step 16.](#)

Authorization of POA

* Taxpayer Authorization

- ☒ I am attaching the taxpayer's authorization
- ☐ I am not attaching the taxpayer's authorization

- I am not attaching the taxpayer's authorization – you cannot attach any documents with the POA declaration.

Be Advised: Once FTB reviews the POA declaration, your client **must log in** to their MyFTB account and **approve the POA declaration** for it to be considered “active”. It will have a status of “Pending Taxpayer Approval” on your **Client List**.

Step 15d:

- Select the **Submit** button to continue.
- [Skip to Step 17 to continue.](#)

Authorization of POA

* Taxpayer Authorization

- ☐ I am attaching the taxpayer's authorization
- ☒ I am not attaching the taxpayer's authorization

- After FTB review, the taxpayer must approve the declaration online through MyFTB.

Submit


Step 16: Attach Taxpayer's Authorization

To provide your client's authorization, you **must attach a signed copy** of the POA declaration that exactly matches the details you entered online. **Do not** include information about another taxpayer or documents that do not pertain to this POA declaration, such as correspondence or copies of tax returns or notices.

Note: Do not attach a copy of any prior POA declaration(s) to remain in effect. FTB no longer automatically revokes previously accepted POA declarations with overlapping tax years or income periods upon filing a new POA declaration.

Step 16a:

- Enter the name and date from **Part 5 of the signed POA declaration** in the **Printed Name** and **Date Signed** fields in the **Authorization of POA** section.

* Printed Name:	<input type="text" value="Joe King"/>
* Title:	<input type="text" value="President"/>
* Date Signed:	<input type="text" value="08/08/2019"/> 

Step 16b:

- Read the reasons **FTB will reject this POA declaration** in the **Authorization of POA** section to avoid any delays with it being processed.

FTB will reject this POA declaration if:

- › The FTB 3520 PIT is not attached.
- › The attachment does not match the details entered online.
- › The attachment has a stamped or electronic signature.
- › The signature date on the attachment is illegible or invalid.
- › The attachment contains information about another taxpayer.
- › You include documents that do not pertain to this POA declaration, such as correspondence or copies of tax returns or notices.

Step 16c:

- Select the **Add Attachments** button in the **Attachments** section to attach a signed copy of the POA declaration and supporting documentation, if applicable.

Add Attachments

Step 16d:

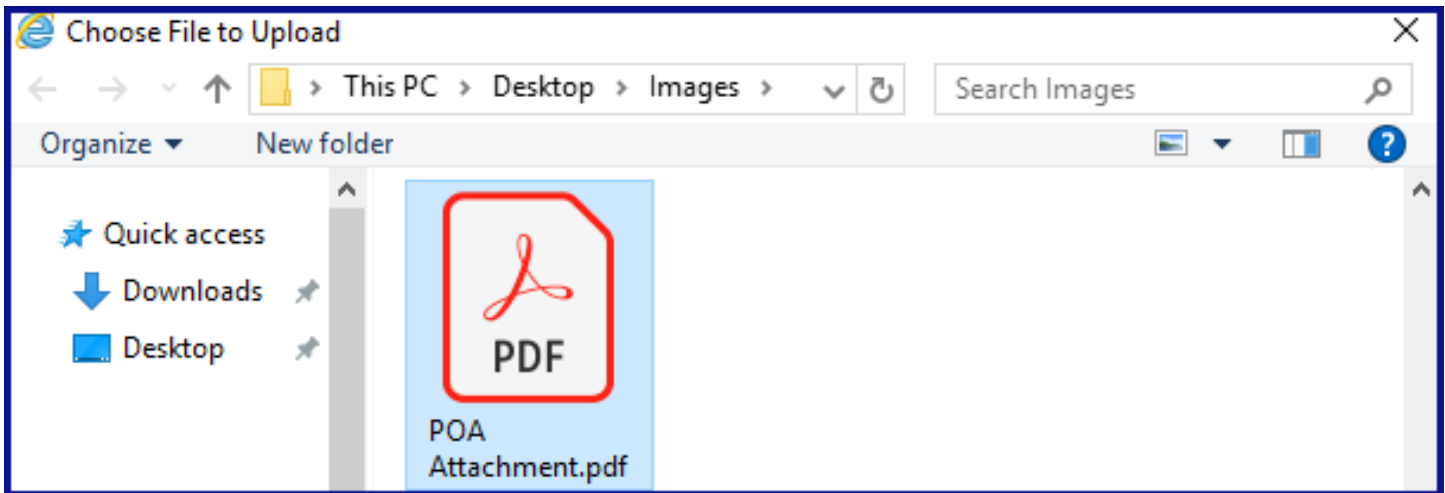
- Select the **Upload** button in the **Attachments** section to upload your document(s).

Note: You can attach up to 10 documents, not to exceed 10 MB. Valid file extensions are pdf and xlsx. File names must be 30 characters or less and do not include special characters.

+ Upload

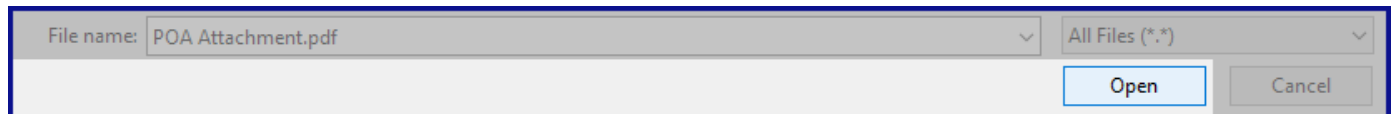
Step 16e:

- In the **Choose File to Upload** window, browse and select your file(s) to upload.



Step 16f:

- Select the **Open** button to upload your document(s).



- The uploaded attachments file name displays in the **Attachment** column in the **Attachments** section.
 - To delete any documents you do not want to attach, select the **Remove** link in the **Action** column.
 - To upload another attachment, select the **Add Attachments** button.

Add Attachments

Successfully uploaded attachments will be scanned and submitted with the message.

Attachment	Size	Status	Action
POA Attachment.pdf	29 KB	Successful	Remove

Step 16g:

- Select the **Submit** button to submit this POA declaration to FTB to be processed.

Note: The POA declaration will have a status of “Pending” on your **Client List**.

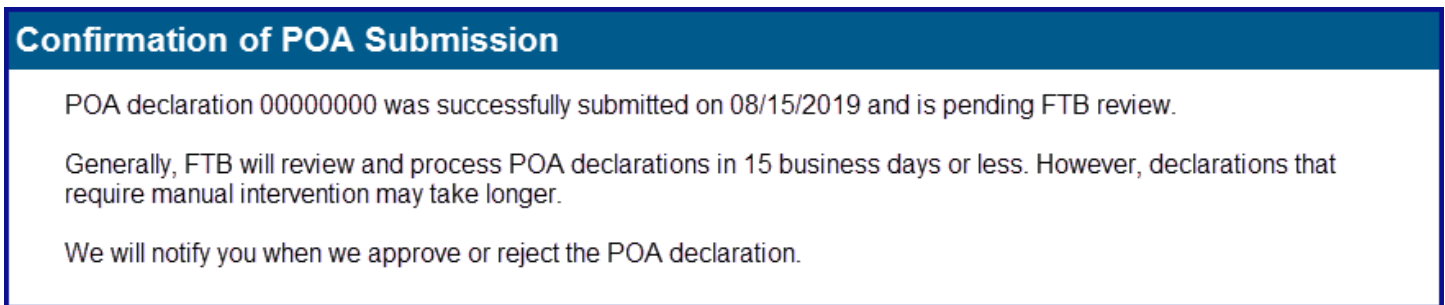
A screenshot of a web interface showing three buttons. The 'Submit' button is blue with white text. The 'Back' and 'Cancel' buttons are grey with white text and are positioned to the right of the 'Submit' button.

Step 17: Confirmation of POA Submission

Step 17a:

- Read the message in the **Confirmation of POA Submission** section.

Note: Take note of the **POA Declaration number** provided in the confirmation.

A screenshot of a confirmation message box. The title bar is blue and reads 'Confirmation of POA Submission'. The message text states: 'POA declaration 00000000 was successfully submitted on 08/15/2019 and is pending FTB review. Generally, FTB will review and process POA declarations in 15 business days or less. However, declarations that require manual intervention may take longer. We will notify you when we approve or reject the POA declaration.'

Step 17b:

- Select the **Return Home** button to navigate to your **Tax Professional Overview** page.

Note: We will notify you and your client when we “approve” or “reject” the POA declaration. Inform your client to expect this notification. If you requested **Full Online Account Access**, we will notify your client to “authorize” or “deny” your request.

A screenshot of a single blue button with white text that reads 'Return Home'.